

House File 636 - Introduced

HOUSE FILE _____
BY TYMESON, DEYOE, DRAKE, ARNOLD,
RAYHONS, TJEPKES, LUKAN,
BAUDLER, DE BOEF, ALONS, BOAL,
CHAMBERS, GRANZOW, and HUSEMAN

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act modifying the method for determining and appropriating
2 adjusted additional property tax levy aid for certain school
3 districts and providing an effective date.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1859YH 82
6 ak/es/88

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1 1 Section 1. Section 257.4, subsection 1, paragraph b, Code
1 2 2007, is amended to read as follows:
1 3 b. For the budget year beginning July 1, ~~2006~~ 2007, and
1 4 succeeding budget years, the department of management shall
1 5 determine an adjusted additional property tax levy and a
1 6 statewide ~~maximum average~~ adjusted additional property tax
1 7 levy rate. For purposes of this paragraph, the adjusted
1 8 additional property tax levy shall be that portion of the
1 9 additional property tax levy corresponding to the state cost
1 10 per pupil multiplied by a school district's weighted
1 11 enrollment, and then multiplied by one hundred percent less
1 12 the regular program foundation base per pupil percentage
1 13 pursuant to section 257.1. ~~The A district whose adjusted~~
1 14 ~~additional property tax levy rate is greater than one hundred~~
1 15 ~~fifteen percent of the statewide average adjusted additional~~
1 16 ~~property tax levy rate shall receive adjusted additional~~
1 17 ~~property tax levy aid in an amount equal to the difference~~
1 18 ~~between the district's adjusted additional property tax levy~~
1 19 ~~rate and one hundred fifteen percent of the statewide maximum~~
1 20 ~~average adjusted additional property tax levy rate, as applied~~
1 21 ~~per thousand dollars of assessed valuation on all taxable~~
1 22 ~~property in the district. The statewide maximum average~~
1 23 ~~adjusted additional property tax levy rate shall be annually~~
1 24 ~~determined by the department taking into account amounts~~
1 25 ~~allocated pursuant to section 257.15, subsection 4. Adjusted~~
1 26 ~~additional property tax levy aid shall be paid to school~~
1 27 ~~districts in the manner provided in section 257.16.~~
1 28 Sec. 2. Section 257.15, subsection 4, Code 2007, is
1 29 amended by striking the subsection.
1 30 Sec. 3. Section 257.16, subsection 1, Code 2007, is
1 31 amended to read as follows:
1 32 1. There is appropriated each year from the general fund
1 33 of the state an amount necessary to pay the foundation aid,
1 34 supplementary aid under section 257.4, subsection 2, ~~and~~
1 35 ~~adjusted additional property tax levy aid under section 257.4,~~
2 1 ~~subsection 1, paragraph "b", and property tax adjustment aid~~
2 2 ~~under section 257.15, subsection 4.~~
2 3 Sec. 4. EFFECTIVE DATE. This Act, being deemed of
2 4 immediate importance, takes effect upon enactment.
2 5 EXPLANATION
2 6 This bill changes the method for calculating and awarding
2 7 to school districts adjusted additional property tax levy aid
2 8 under Code section 257.4.
2 9 Currently, the calculation of the amount of additional
2 10 property tax levy aid is limited by specific allocations of
2 11 dollars. Those allocations are \$12 million for the budget
2 12 year beginning July 1, 2007; \$18 million for the budget year
2 13 beginning July 1, 2008, and \$24 million for the budget year
2 14 beginning July 1, 2009, and succeeding budget years. The bill
2 15 strikes Code section 257.15, subsection 4, which allocated
2 16 specified amounts annually for funding adjusted additional

2 17 property tax levy aid.

2 18 The bill requires the department of management, for budget
2 19 years beginning on or after July 1, 2007, to annually
2 20 calculate a statewide average adjusted additional property tax
2 21 levy rate. The bill provides that a school district whose
2 22 adjusted additional property tax levy rate is greater than 115
2 23 percent of the statewide average adjusted additional property
2 24 tax levy rate shall receive additional property tax levy aid.
2 25 The difference between a school district's adjusted additional
2 26 property tax levy rate and the amount that is 115 percent of
2 27 the statewide average adjusted additional property tax levy
2 28 rate is the amount of aid that the school district will
2 29 receive.

2 30 The bill takes effect upon enactment.

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